

DEC-03-2004 13:49

CIBC OPPENHEIMER MEDIA

212 8854901 P.02/04

**RECEIVED
CENTRAL FAX CENTER****DEC 03 2004**

Application Serial No. 10/729,309

Docket No: 20107/1200838-US1

Customer No.: 07278
Patent and Trademark Office**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: Earl Rotman et al.

Serial No. 10/709,329

Art Unit: 3628

Confirmation No.: 3328

Filed: April 28, 2004

Examiner: Nga B. Nuyen

For: **SYSTEM AND METHOD FOR CREATING TRADEABLE FINANCIAL UNITS**
-----**DECLARATION UNDER 37 C.F.R. § 1.131**

December 3, 2004

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

We, Earl Rotman, William S. Schreier, and Jeffrey Berson hereby declare and state as follows:

1. William S. Schreier and Jeffery Berson are citizens of the United States of America. Earl Rotman is a citizen of Canada. Each of us is more than twenty-one years of age.

2. We are the inventors of the subject matter described and claimed in the above referenced patent application. We have read the seventy four claims attached to this Declaration as Exhibit A.

{W:\20107\1200838us1\00311598.DOC *201071200838US1* }

BEST AVAILABLE COPY

DEC-03-2004 13:49

CIBC OPPENHEIMER MEDIA

212 8854901 P.03/04

3. Prior to January 7, 2004, the publication date of *Alert Memorandum: U.S. Federal Income Tax Issues Related to Income Deposit Securities*, Cleary, Gottlieb, Steen & Hamilton ("Alert Memorandum"), we had completed our invention as described in the subject application and recited in the attached claims (Nos. 1-74).

4. As evidence that our work antedates the Alert Memorandum, we refer to Provisional Application No. 60/539,526 which was filed January 26, 2004, and to which the present application properly claims priority under 35 U.S.C. § 119(e) ("the Priority Application"). The Priority Application discusses submissions made to the U.S. Securities and Exchange Commission (SEC) on February 13, 2003, May 22, 2003, December 4, 2003 concerning implementations of the claimed invention.

5. The SEC filings discussed in the Priority Application were published before the January 7, 2004 publication date of the Alert Memorandum, and less than a year before the filing of the Priority Application.

6. We, as employees of the Assignee of the present application, conceived of the implementations presented in the SEC filings.

7. The Alert Memorandum states "[i]n December, 2003, Volume Services America Holdings, Inc. ("Volume Services") effected an initial public offering ("IPO") of Income Deposit Securities ("IDSs")." (Alert Memorandum, page 1.) The Volume Services initial public offering

{W:\20107\1200838us1\00311598.DOC *201071200838US1* }

of IDSs constitutes one of the commercial implementations of our conception disclosed in the SEC filings.

8. Upon information and belief, the aforementioned SEC filings prompted a number of articles, reviews, and commentaries on the subject matter of the invention defined by the claims in Exhibit A, each of which, to the extent known by the undersigned, necessarily came after our conception.

9. We further declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Earl Rotman

Dated

William S. Schreier

Dated



Jeffrey Berson

12/3/04

Dated

{W:\20107\1200838us1\00311598.DOC *201071200838US1* }

TOTAL P.04

**This Page is Inserted by IFW Indexing and Scanning
Operations and is not part of the Official Record**

BEST AVAILABLE IMAGES

Defective images within this document are accurate representations of the original documents submitted by the applicant.

Defects in the images include but are not limited to the items checked:

- ☐ **BLACK BORDERS**
- ☐ **IMAGE CUT OFF AT TOP, BOTTOM OR SIDES**
- ☐ **FADED TEXT OR DRAWING**
- ☐ **BLURRED OR ILLEGIBLE TEXT OR DRAWING**
- ☐ **SKEWED/SLANTED IMAGES**
- ☐ **COLOR OR BLACK AND WHITE PHOTOGRAPHS**
- ☐ **GRAY SCALE DOCUMENTS**
- ☐ **LINES OR MARKS ON ORIGINAL DOCUMENT**
- ☐ **REFERENCE(S) OR EXHIBIT(S) SUBMITTED ARE POOR QUALITY**
- ☐ **OTHER:** _____

IMAGES ARE BEST AVAILABLE COPY.

As rescanning these documents will not correct the image problems checked, please do not report these problems to the IFW Image Problem Mailbox.